

**Indiana Finance Authority
Coronavirus Relief Fund Program
Frequently Asked Questions
Updated as of June 12, 2020**

Participants

1. What is eligible for reimbursement from the State's Coronavirus Relief Fund?

Qualified Expenses (defined below) that have been incurred by all Indiana Counties, Cities and Towns (each a "Participant").

2. Will cities and towns have to submit their Qualified Expenses to their respective County to receive reimbursement for Qualified Expenses?

No. Every Indiana City and Town may submit requests for reimbursement for their Qualified Expenses.

3. Will Townships and other units of "county" government be eligible to have Qualified Expenses reimbursed?

Townships and other units of county government should work with their County Government Officials to determine what expenses will be reimbursed. The County Chief Executive will be required to make the reimbursement request on behalf of the local unit.

4. Can non-governmental entities or persons submit reimbursement requests?

No. Only Indiana Counties, Cities, and Towns may request reimbursement from the State's Coronavirus Relief Fund. Non-governmental entities are required to collaborate with their appropriate local governmental bodies in order to determine if a Qualified Expense of a non-governmental unit will be submitted by the County, City or Town for reimbursement.

5. Can Public Libraries be reimbursed for Qualified Expenses?

Yes. Public Libraries may be reimbursed for Qualified Expenses, but are required to coordinate these requests through their enabling body (e.g. the body that approves the Public Libraries budget). If the County, City, or Town has made a portion of their allocation available to the Library for reimbursing incurred Qualified Expenses, the Chief Executive of the Participant will be required to authorize and submit the reimbursement request on the Library's behalf.

If there are several Libraries within a County and the County has made a portion of its allocation available to these units for reimbursement of incurred Qualified Expenses, it is allowable for the County to submit one reimbursement request for all units as long as all the submitted Qualified Expenses fall into the same Designated Expense Item Category.

6. How were the County, City, and Town allocation amounts determined?

The Indiana Office of Management and Budget determined the allocation methodology for each County, City, and Town. This methodology was determined by population of the Participant as a percentage to the State's total population. Any additional questions or inquiries regarding the allocation methodology should be directed to the Indiana Office of Management and Budget.

7. Can CARES Act funds from the State's Coronavirus Relief Fund be used for the FEMA Reimbursement match requirement?

Yes, however, each local unit of government needs to ensure that federal funds are not used twice. If the Participant desires to use CARES Act for the 25% match, we recommend they closely coordinate that request with their State Department of Homeland Security contact and that any expense in which they wish to claim a 25% CARES Act reimbursement, should be handled as follows: The invoice(s) reflecting the entire amount of the expense should be submitted to the IFA, with the request that they desire only 25% to be reimbursed because the balance will be submitted to FEMA. Alternatively, they can go through the FEMA process and come back to the IFA to request the 25% after FEMA has approved the 75%.

Eligible Expenses

8. What is a Qualified Expense that can be reimbursed?

An expense is a Qualified Expense only if it is: (i) a necessary expenditure directly incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19); (ii) the expense was not accounted for in the budget most recently approved as of March 27, 2020, for the County, City or Town; (iii) the expense was incurred during the period that begins March 1, 2020 and ends on December 30, 2020, and (iv) the expenditure is allowed under the guidance issued by the U.S. Treasury as modified by the guidance on the second page of the Reimbursement Request Form

9. What resources are available to assist eligible Participants in determining if an expense is a Qualified Expense?

The second page of the Reimbursement Request Form lists categories of what meets the criteria of a Qualified Expense. In addition, the IFA website, under the "Coronavirus Relief Fund Program" tab, contains a "Helpful Links" page to assist Participants.

10. Can Coronavirus Relief Funds be used to offset lost revenue?

NO. The Coronavirus Relief Fund may not be used for a Participant's revenue replacement.

11. May payroll expenses for providing paid sick and paid family and medical leave to public employees to enable compliance with COVID-19 public health precautions be reimbursed by the CRF?

No, these are not Qualified Expenses that can be reimbursed under the State's Coronavirus Relief Fund Program.

12. Can additional incurred expenses on postage to meet the higher demand of mailing absentee ballots be reimbursed by the CRF?

No. Counties seeking reimbursement for additional incurred expenses on postage and other related items should reach out to the Indiana Secretary of State for federal funds that are available for these type of expenses.

13. What type of unforeseen payroll expenses (under Designated Expense Item No. 3) are eligible for reimbursement?

Overtime (unbudgeted time paid above regular hours) would be eligible if the employees hours worked were COVID-19 related.

If the Participant hires a new, temporary employee whose 1) sole responsibility will be substantially dedicated to mitigating or responding to the COVID-19 public health emergency and 2) had not been budgeted for as of March 27, 2020, the IFA will work with the Participant to determinate appropriate documentation needed for verification. If this is a scenario your community is considering, we recommend to reach out to the IFA in advance of your reimbursement request submission for these expenses to describe the duties that will be performed and how it will be related to COVID-19.

Salary paid to public employees that have been accounted for in a budget approved on or before March 27, 2020 will not be reimbursable, regardless if a portion of their regular shift have been COVID-19 related

Reimbursement Process

14. What do I need to do prior to submitting a Reimbursement Request Form to the IFA?

Make sure you have submitted your participant's CRF Acceptance Certification Form, as your Reimbursement Request Form cannot be processed until this is submitted. In addition, please review the [Directions for Requesting Reimbursement](#) and [Helpful Links](#) to assist you in determining what may be a Qualified Expense.

15. Who is the authorized representative?

The authorized Representative should be the chief executive officer of the primary applicant, authorized to make all reimbursement requests (e.g. County, City or Town). Below, here are persons who would be considered chief executive officer:

- County – President of Board of County Commissioners
- City – Mayor
- Town – President of Town Council

This person may change if the authorizing board adopts a resolution authorizing an alternative official. If that occurs, please provide us with the resolution and when future reimbursement requests are submitted and signed by the authorized representative, please note in the signature blank (pursuant to resolution xxx).

If you are not your applicant's authorized representative then your reimbursement request cannot be processed if submitted. If you are not your participant's authorized representative but is seeking reimbursement for Qualified Expenses we encourage you to collaborate with the appropriate governmental body and personnel.

16. What "documentation" is needed to obtain a reimbursement?

A Participant's Reimbursement Request should include at a minimum:

- The dollar amount that was paid that equals or exceeds the amount of the reimbursement request; and
- Description in the invoice that clearly shows an expenditure that falls within the 6 eligible categories on the attachment to the Reimbursement Request Form
- If the reimbursement is for payroll expenses; the report reflecting overtime paid and a letter attached certifying that the overtime was associated with an eligible CARES Act expense

17. Can a Participant submit one reimbursement request for multiple “Designated Expense Categories”?

No. For tracking and reporting purposes the Finance Authority requests that a separate Reimbursement Request Form be used for each Designated Expense Category.

18. How quickly will a reimbursement request be paid?

If a Reimbursement Request is related to one of the categories numbered 1 through 5 on the attachment to the Reimbursement Request Form and contains clear invoice documentation, then payment should be received within 14 days of the request.

19. How will funds be distributed?

By wire or check, at the option of the Participant.

20. How can a Participant assure prompt payment?

Read the Directions for completing a Reimbursement Request and request reimbursement for a Qualified Expense associated with the categories listed from 1 to 5 on the Exhibit to the Reimbursement Request Form.

Administration of Fund Payments

21. Why is the Indiana Finance Authority administering this program, rather than another State Agency?

The Indiana Finance Authority currently manages other programs that reimburse expenses incurred by many Indiana Cities and Towns related to the construction of new facilities associated with their water and wastewater utilities and therefore has the requisite systems and process knowledge in place to quickly implement this new State funding program.

22. Are all States making funds available to local units of government?

No, each State is allowed to decide whether to make funds available to other units of government.

23. Where can a Participant obtain additional information about the proper accounting for the CARES Act funds it receives?

Participants can contact the State Board of Accounts or review the helpful information at the following web site <https://www.in.gov/sboa/>.

24. Where on the IFA's website can I find information and documents related to the State's Coronavirus Relief Fund?

On the left-side of the page, second tab from the top of the page labeled "Coronavirus Relief Fund".